

negotiators for the employees had a chance to react, they were escorted out of the refinery. Crown tried to justify the lockout by saying that they had committed actions of sabotage, and yet Crown later invited these same employees to return to work provided they agreed to the company's demands.

The concern I have, Mr. Speaker, is if someone did sabotage the plant, they need to be prosecuted under the laws, but management should not use it as a reason for not allowing these people to come back to work who had been there many years.

If they agreed to the company demands, it would have been an elimination of over 40 percent of the work force. These highly sensitive jobs, that are now performed by temporary and less skilled workers, were issues at the negotiating table that were very contentious.

The company was trying to rewrite the entire union contract and eliminate a third of the employees and eliminate the worker protections for older employees. The employees were willing to negotiate, but Crown not only wanted to have their demands met, they opted for a lockout. Four years, Mr. Speaker, is one of the longest lockouts in history.

Four years later, friends and neighbors, my constituents, are still not working. Their lives have been radically changed for standing up and insisting on safe and fair working conditions. Employees like Marshall Norman, a 16 year employee, had his medical insurance canceled while his wife was pregnant and his daughter was diagnosed with leukemia.

Another constituent, John Grant, served his country in Vietnam and as a Marine guard in the White House. He has only worked sporadically since the lockout. Hardy Smith, a 25 year employee, lost his credit and went from making \$18 an hour to \$6.50 an hour. Henry Godbolt, a 24-year employee, is struggling to make ends meet for his family, including paying for his daughter's education. He is working odd jobs like mowing lawns and washing windows.

These are good and honest hard working Americans who are being forced to struggle because their employer locked them out. We need to have an end to this madness.

For the last year, Mr. Speaker, I have tried to work and offer whatever assistance my office could to sit down and work it out between the plant owners and the employees, and we have not had any luck. Despite many years of hardships and fighting back to reclaim their lives, the Paper, Allied-Industrial and Chemical Energy Workers Union, PACE, which used to be the Oil Chemical and Atomic Workers Union, is the union that represents these locked out workers, along with the AFL-CIO, and they have been boycotting the Crown

gasoline stations and convenience stores.

The locked out workers have traveled to Maryland, Virginia, North Carolina and South Carolina, Georgia and Alabama to promote this boycott and have urged union members as well as other concerned citizens to support them. The boycott, or the "Don't Buy Crown Gasoline" campaign is endorsed by groups ranging from the Rainbow/ Push Coalition to the Environmental Defense Fund to the Labor Union Women. This is only a small sample of a long list of groups who have supported this boycott.

With the employees' hard work and persistence, along with the support of many groups and individuals, the boycott has been successful in decreasing the sales of Crown gasoline and its products. The boycott may become our only hope to bring reason back to this issue. I would hope that the management and the owners of Crown would realize that not only my constituents but their former employees want to work and want to do a good job and make that a producing plant. Let us end this nightmare.

Mr. Speaker, this Saturday, February 5, from 11 a.m. to 2 p.m., many of these hard working employees will mark the 4th anniversary of the lockout at the PACE local union at 704 Pasadena Freeway.

Mr. Speaker, I was home last week and met with a few of the members, and, believe me, I bought this T-shirt because they could not afford to give it to us, but it talks about trying to end the lockout at Crown Petroleum. I would hope that through this special order today that we could encourage not only the employees but also the management to sit down and get these people back to work.

#### ELIMINATE MARRIAGE TAX PENALTY IN A RESPONSIBLE WAY

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Minnesota (Mr. MINGE) is recognized for 5 minutes.

Mr. MINGE. Mr. Speaker, we have returned here in the year 2000 to begin our work as the U.S. House of Representatives. One of the first bills that we will take up will come on, I expect, February 14. The purpose of this is to address a problem which has been a festering issue in our Tax Code; namely, the so-called marriage tax penalty.

There has been widespread recognition that it simply is unfair and is inconsistent with public policy to have a Tax Code which places a burden on folks that choose to get married. Now, as we analyze the Tax Code, there is both a marriage bonus and a marriage tax penalty. It is a fairly complex issue as we work through it. And trying to root it out of the Tax Code is not necessarily easy nor is it inexpensive.

The Committee on Ways and Means, I understand, has marked up this bill today and will be sending it to the floor for consideration by Valentine's Day. That certainly is an appropriate or a fitting tribute to marriage as an institution in our Nation, but I submit that this is premature in terms of consideration on the floor of the House in the sense that there is a fairly high price tag to the bill that is coming from the Ways and Means, and we still have not had any opportunity to formulate a budget for operations here in the year 2000.

I would like to just briefly, for the benefit of my colleagues, point out some of the budget considerations that make this an awkward and inappropriate time here in February to take up the marriage tax penalty legislation.

This pie chart shows the available surplus according to the last estimates or projections from the Congressional Budget Office. The total surplus over the next 10 years, if there is an absolute freeze on spending, is projected to be \$1.8 trillion. Now, this is a happy state of affairs. It is a surplus without using the Social Security Trust Fund and the money that is accumulating there.

Of this surplus, over \$1 trillion would be used if we simply continued the programs that we have had, with the caps but with adjustments for inflation. So this leaves us with a more modest surplus, which is actually around \$837 billion. And this again is over a 10-year period of time. It would be the green and the orange portions of this pie chart.

Now, a portion of even that \$837 billion is not necessarily as easily available as we would like to think, and that is because we have certain tax provisions which are set to expire. And if they are to be extended, and we have routinely extended these tax provisions for the benefit of taxpayers in our society; and if we consider the farm aid legislation, which is expected to be passed this year and succeeding years, as it has been in previous years, about \$230 billion, or more than 25 percent of the \$837 billion, would be used for those tax benefit pieces of legislation and for farm aid legislation. This leaves us with the green portion, about \$607 billion.

Even that has a certain duplicitous character to it because it fails to recognize that about \$200 billion of the green portion is actually a surplus that is being generated in the Medicare trust fund.

Now, we have all taken a fairly solemn pledge that we will not go into the Social Security Trust Fund to finance government expenditures or to finance tax reduction that Social Security has to be protected from that type of invasion. But I submit that if we are hearing from our hospitals and other health

care providers at home, we are preparing ourselves to make a parallel commitment to the Medicare program. Medicare is financially more precarious than Social Security, and we certainly have thousands and thousands of health care providers around the country that have been sharing with us the struggle that they are going through with the cutbacks that have been made in financing Medicare.

So I would submit that there are several hundred billion dollars there that is also unavailable. So what I would urge my colleagues to do is to make sure that we responsibly deal with the marriage tax penalty legislation so that we do not somehow handicap ourselves in developing a proper budget.

#### ELIMINATING THE MARRIAGE TAX PENALTY

The SPEAKER pro tempore. Under the Speaker's announced policy of January 6, 1999, the gentleman from Indiana (Mr. MCINTOSH) is recognized for 60 minutes.

Mr. MCINTOSH. Mr. Speaker, my topic today will be exactly the topic that the gentleman prior to me spoke about, the elimination of the marriage tax penalty. And, in a way, I am glad he came and spoke to us about that, because the point he made is we have to do this within the context of a balanced budget. But he talked about a surplus of \$1.8 trillion over the next 10 years. The bill that is being marked up today in committee, which is a bipartisan bill, the Weller-McIntosh-Danner Marriage Penalty Elimination Bill, that will impact that budget only by one-tenth of that projected surplus, or \$180 billion.

So I say to my colleagues that I disagree with the gentleman from Minnesota (Mr. MINGE). We must move forward now, in fact, we should have done it yesterday, to eliminate this marriage penalty in our Tax Code.

Now, there are organized lobbies for all the other things he mentioned. There are organized lobbies for payments to hospitals, payments to farmers; there are organized lobbies for tax credits to businesses; there are organized lobbies that petition us daily to spend money on all of that reflected on his pie chart. But there are no organized lobbies here in Washington saying protect families from having to pay an additional burden on their taxes.

I want to thank my cosponsors, the gentleman from Illinois (Mr. WELLER) and the gentlewoman from Missouri (Mrs. DANNER), for helping me to create the bipartisan momentum so that this Congress now can finally do something for those families. We do not have to wait. We should not wait. We know what needs to get done.

Now, let me share with my colleagues during this hour some of the complex parts of this marriage penalty,

and then I want to also introduce some of our friends and colleagues who have been supporters of it. But I want to start this with a reflection of 3 years ago. Three years ago this month I received a letter that changed my career in Congress. It was a letter from a constituent of mine talking about how the marriage penalty affected her and urging me to do something about it. And that changed my priorities on what I was going to fight for here in Washington, and I have been fighting to eliminate that marriage penalty really ever since I got that letter.

So I want to share with my colleagues now, 3 years later, what a young lady from my Congressional District, a young lady named Sharon Mallory, wrote to me that got me thinking about our priorities here. She said, "Dear Representative McIntosh: My boyfriend, Darryl Pierce, and I have been living together for quite some time. We would very much like to get married. We both work at the Ford Electronics in Connerville." It is a factory there. "We both make less than \$10 an hour, however, we try to work overtime whenever it is available, and also Darryl does some farming on the side."

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So my colleagues can see Sharon and Darryl are your typical middle-class working family. She goes on to say, "I can't tell you how disgusted we both are over this tax issue. If we get married, not only would I forfeit my \$900 tax refund check, we would be writing a check to the IRS for \$2,800. This amount was figured for us by an accountant at the local H&R Block office in New Castle."

"Now, there is nothing right about this. After we continually hear government preach to us about family values. Nothing new about the hypocrites in Washington." As my colleagues can see, Sharon had some harsh words for us here, "Why don't we do away with the current tax system? It is old and outdated, antiquated."

"The flat tax is the most sensible method to use, and no one is being penalized; everyone would be treated the same. I don't understand how the government can ask such questions as are you single? Are you married? Do you have any dependents? Employers, bankers, realtors and creditors are forbidden by law to ask these questions. The same should apply to the government."

This is what really got my attention, I have to share with my colleagues when I read this letter, "Darryl and I would very much like to be married. And I must say it broke our hearts when we found out we cannot afford it. We hope some day, some day, the government will allow us to get married by not penalizing us, Sharon Mallory and Darryl Pierce."

As I said, that letter changed my life, because it changed the priorities that I have in working here in Washington. I brought Sharon and Darryl out here to a hearing a few years ago. They shared with my colleagues the penalty that is stopping them from getting married. They shared with the Speaker the plight they had. He became a cosponsor of our bill.

My fondest hope is when I return home after this session of Congress I can get together with Sharon and Darryl and say we did it; we eliminated the marriage penalty tax for you and married couples all over this country.

Now, let me introduce a gentleman who has been waiting very patiently today to join us in this special order, a colleague of mine who has a lot of experience and wisdom about how this process works.

I yield to the gentleman from New Mexico (Mr. SKEEN) to talk about this issue.

Mr. SKEEN. Mr. Speaker, I want to thank the gentleman from Indiana for yielding to me to speak in support of H.R. 6, the Marriage Tax Penalty Relief Act of the year 2000.

Americans, I think, have spoken loud and clear on this issue. I have heard from several of my constituents in Southern New Mexico who feel that the current tax on married couples is blatantly unfair.

During their marriage ceremony, couples say "I do" to a lifetime of love and devotion, not higher taxes.

The institution of marriage is the foundation of our country's past, its present, and its future. It is hard to imagine our Nation having a tax code and structure which unfairly taxes those who get married and have a family. That is not right, and it is very unfair.

It is time to end the marriage tax penalty. In fact, our current Tax Code punishes working couples by pushing them into higher tax brackets, taxing the income of the second wage earner at a much higher rate than individuals who are unmarried.

On average, this penalty amounts to almost \$1,400 per year, more than enough to pay for a ROTH or Education IRA account, buy a family computer with an Internet highway ramp, pay some mortgage payments on the family home, or buy important necessities for the family home such as clothes and food.

This unfair tax most often hits middle-income Americans, people who earn from \$25,000 per year to \$75,000 per year.

In the State of the Union message to Congress last week, the President proposed abolishing this tax over the next 10 years. Folks, our families cannot wait that long.

Mr. Speaker, by acting now, we will prevent even more working couples from being punished in the future. By acting now, we will help working couples keep more of their own money,